



## 97TH GENERAL ASSEMBLY

### State of Illinois

### 2011 and 2012

#### HB1154

Introduced 02/08/11, by Rep. John E. Bradley

#### SYNOPSIS AS INTRODUCED:

35 ILCS 145/2  
70 ILCS 210/13

from Ch. 120, par. 481b.32  
from Ch. 85, par. 1233

Amends the Hotel Operators' Occupation Tax Act. Provides that the term "occupancy" does not include the use of any room or rooms used or paid for by representatives of an organization chartered by the United States Congress to provide disaster relief. Amends the Metropolitan Pier and Exposition Authority Act. In a Section concerning hotel taxes imposed by the Authority, provides that the tax is not imposed on the renting, leasing, or letting of hotel rooms used or paid for by representatives of an organization chartered by the United States Congress to provide disaster relief. Provides that the rooms must be used for official purposes of the organization. Effective immediately.

LRB097 06747 HLH 46835 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Hotel Operators' Occupation Tax Act is  
5 amended by changing Section 2 as follows:

6 (35 ILCS 145/2) (from Ch. 120, par. 481b.32)

7 Sec. 2. As used in this Act, unless the context otherwise  
8 requires:

9 (1) "Hotel" means any building or buildings in which  
10 the public may, for a consideration, obtain living  
11 quarters, sleeping or housekeeping accommodations. The  
12 term includes inns, motels, tourist homes or courts,  
13 lodging houses, rooming houses and apartment houses.

14 (2) "Operator" means any person operating a hotel.

15 (3) "Occupancy" means the use or possession, or the  
16 right to the use or possession, of any room or rooms in a  
17 hotel for any purpose, or the right to the use or  
18 possession of the furnishings or to the services and  
19 accommodations accompanying the use and possession of the  
20 room or rooms. For the purposes of this Act, occupancy does  
21 not include the use of any room or rooms used or paid for  
22 by representatives of an organization chartered by the  
23 United States Congress to provide disaster relief if the

1 room or rooms are used for official purposes of the  
2 organization.

3 (4) "Room" or "rooms" means any living quarters,  
4 sleeping or housekeeping accommodations.

5 (5) "Permanent resident" means any person who occupied  
6 or has the right to occupy any room or rooms, regardless of  
7 whether or not it is the same room or rooms, in a hotel for  
8 at least 30 consecutive days.

9 (6) "Rent" or "rental" means the consideration  
10 received for occupancy, valued in money, whether received  
11 in money or otherwise, including all receipts, cash,  
12 credits and property or services of any kind or nature.

13 (7) "Department" means the Department of Revenue.

14 (8) "Person" means any natural individual, firm,  
15 partnership, association, joint stock company, joint  
16 adventure, public or private corporation, limited  
17 liability company, or a receiver, executor, trustee,  
18 guardian or other representative appointed by order of any  
19 court.

20 (Source: P.A. 87-951; 88-480.)

21 Section 10. The Metropolitan Pier and Exposition Authority  
22 Act is amended by changing Section 13 as follows:

23 (70 ILCS 210/13) (from Ch. 85, par. 1233)

24 Sec. 13. (a) The Authority shall not have power to levy

1 taxes for any purpose, except as provided in subsections (b),  
2 (c), (d), (e), and (f).

3 (b) By ordinance the Authority shall, as soon as  
4 practicable after the effective date of this amendatory Act of  
5 1991, impose a Metropolitan Pier and Exposition Authority  
6 Retailers' Occupation Tax upon all persons engaged in the  
7 business of selling tangible personal property at retail within  
8 the territory described in this subsection at the rate of 1.0%  
9 of the gross receipts (i) from the sale of food, alcoholic  
10 beverages, and soft drinks sold for consumption on the premises  
11 where sold and (ii) from the sale of food, alcoholic beverages,  
12 and soft drinks sold for consumption off the premises where  
13 sold by a retailer whose principal source of gross receipts is  
14 from the sale of food, alcoholic beverages, and soft drinks  
15 prepared for immediate consumption.

16 The tax imposed under this subsection and all civil  
17 penalties that may be assessed as an incident to that tax shall  
18 be collected and enforced by the Illinois Department of  
19 Revenue. The Department shall have full power to administer and  
20 enforce this subsection, to collect all taxes and penalties so  
21 collected in the manner provided in this subsection, and to  
22 determine all rights to credit memoranda arising on account of  
23 the erroneous payment of tax or penalty under this subsection.  
24 In the administration of and compliance with this subsection,  
25 the Department and persons who are subject to this subsection  
26 shall have the same rights, remedies, privileges, immunities,

1 powers, and duties, shall be subject to the same conditions,  
2 restrictions, limitations, penalties, exclusions, exemptions,  
3 and definitions of terms, and shall employ the same modes of  
4 procedure applicable to this Retailers' Occupation Tax as are  
5 prescribed in Sections 1, 2 through 2-65 (in respect to all  
6 provisions of those Sections other than the State rate of  
7 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
8 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
9 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and, and until  
10 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,  
11 and, on and after January 1, 1994, all applicable provisions of  
12 the Uniform Penalty and Interest Act that are not inconsistent  
13 with this Act, as fully as if provisions contained in those  
14 Sections of the Retailers' Occupation Tax Act were set forth in  
15 this subsection.

16 Persons subject to any tax imposed under the authority  
17 granted in this subsection may reimburse themselves for their  
18 seller's tax liability under this subsection by separately  
19 stating that tax as an additional charge, which charge may be  
20 stated in combination, in a single amount, with State taxes  
21 that sellers are required to collect under the Use Tax Act,  
22 pursuant to bracket schedules as the Department may prescribe.  
23 The retailer filing the return shall, at the time of filing the  
24 return, pay to the Department the amount of tax imposed under  
25 this subsection, less a discount of 1.75%, which is allowed to  
26 reimburse the retailer for the expenses incurred in keeping

1 records, preparing and filing returns, remitting the tax, and  
2 supplying data to the Department on request.

3 Whenever the Department determines that a refund should be  
4 made under this subsection to a claimant instead of issuing a  
5 credit memorandum, the Department shall notify the State  
6 Comptroller, who shall cause a warrant to be drawn for the  
7 amount specified and to the person named in the notification  
8 from the Department. The refund shall be paid by the State  
9 Treasurer out of the Metropolitan Pier and Exposition Authority  
10 trust fund held by the State Treasurer as trustee for the  
11 Authority.

12 Nothing in this subsection authorizes the Authority to  
13 impose a tax upon the privilege of engaging in any business  
14 that under the Constitution of the United States may not be  
15 made the subject of taxation by this State.

16 The Department shall forthwith pay over to the State  
17 Treasurer, ex officio, as trustee for the Authority, all taxes  
18 and penalties collected under this subsection for deposit into  
19 a trust fund held outside of the State Treasury.

20 As soon as possible after the first day of each month,  
21 beginning January 1, 2011, upon certification of the Department  
22 of Revenue, the Comptroller shall order transferred, and the  
23 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
24 local sales tax increment, as defined in the Innovation  
25 Development and Economy Act, collected under this subsection  
26 during the second preceding calendar month for sales within a

1 STAR bond district.

2 After the monthly transfer to the STAR Bonds Revenue Fund,  
3 on or before the 25th day of each calendar month, the  
4 Department shall prepare and certify to the Comptroller the  
5 amounts to be paid under subsection (g) of this Section, which  
6 shall be the amounts, not including credit memoranda, collected  
7 under this subsection during the second preceding calendar  
8 month by the Department, less any amounts determined by the  
9 Department to be necessary for the payment of refunds, less 2%  
10 of such balance, which sum shall be deposited by the State  
11 Treasurer into the Tax Compliance and Administration Fund in  
12 the State Treasury from which it shall be appropriated to the  
13 Department to cover the costs of the Department in  
14 administering and enforcing the provisions of this subsection,  
15 and less any amounts that are transferred to the STAR Bonds  
16 Revenue Fund. Within 10 days after receipt by the Comptroller  
17 of the certification, the Comptroller shall cause the orders to  
18 be drawn for the remaining amounts, and the Treasurer shall  
19 administer those amounts as required in subsection (g).

20 A certificate of registration issued by the Illinois  
21 Department of Revenue to a retailer under the Retailers'  
22 Occupation Tax Act shall permit the registrant to engage in a  
23 business that is taxed under the tax imposed under this  
24 subsection, and no additional registration shall be required  
25 under the ordinance imposing the tax or under this subsection.

26 A certified copy of any ordinance imposing or discontinuing

1 any tax under this subsection or effecting a change in the rate  
2 of that tax shall be filed with the Department, whereupon the  
3 Department shall proceed to administer and enforce this  
4 subsection on behalf of the Authority as of the first day of  
5 the third calendar month following the date of filing.

6 The tax authorized to be levied under this subsection may  
7 be levied within all or any part of the following described  
8 portions of the metropolitan area:

9 (1) that portion of the City of Chicago located within  
10 the following area: Beginning at the point of intersection  
11 of the Cook County - DuPage County line and York Road, then  
12 North along York Road to its intersection with Touhy  
13 Avenue, then east along Touhy Avenue to its intersection  
14 with the Northwest Tollway, then southeast along the  
15 Northwest Tollway to its intersection with Lee Street, then  
16 south along Lee Street to Higgins Road, then south and east  
17 along Higgins Road to its intersection with Mannheim Road,  
18 then south along Mannheim Road to its intersection with  
19 Irving Park Road, then west along Irving Park Road to its  
20 intersection with the Cook County - DuPage County line,  
21 then north and west along the county line to the point of  
22 beginning; and

23 (2) that portion of the City of Chicago located within  
24 the following area: Beginning at the intersection of West  
25 55th Street with Central Avenue, then east along West 55th  
26 Street to its intersection with South Cicero Avenue, then

1 south along South Cicero Avenue to its intersection with  
2 West 63rd Street, then west along West 63rd Street to its  
3 intersection with South Central Avenue, then north along  
4 South Central Avenue to the point of beginning; and

5 (3) that portion of the City of Chicago located within  
6 the following area: Beginning at the point 150 feet west of  
7 the intersection of the west line of North Ashland Avenue  
8 and the north line of West Diversey Avenue, then north 150  
9 feet, then east along a line 150 feet north of the north  
10 line of West Diversey Avenue extended to the shoreline of  
11 Lake Michigan, then following the shoreline of Lake  
12 Michigan (including Navy Pier and all other improvements  
13 fixed to land, docks, or piers) to the point where the  
14 shoreline of Lake Michigan and the Adlai E. Stevenson  
15 Expressway extended east to that shoreline intersect, then  
16 west along the Adlai E. Stevenson Expressway to a point 150  
17 feet west of the west line of South Ashland Avenue, then  
18 north along a line 150 feet west of the west line of South  
19 and North Ashland Avenue to the point of beginning.

20 The tax authorized to be levied under this subsection may  
21 also be levied on food, alcoholic beverages, and soft drinks  
22 sold on boats and other watercraft departing from and returning  
23 to the shoreline of Lake Michigan (including Navy Pier and all  
24 other improvements fixed to land, docks, or piers) described in  
25 item (3).

26 (c) By ordinance the Authority shall, as soon as

1 practicable after the effective date of this amendatory Act of  
2 1991, impose an occupation tax upon all persons engaged in the  
3 corporate limits of the City of Chicago in the business of  
4 renting, leasing, or letting rooms in a hotel, as defined in  
5 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of  
6 the gross rental receipts from the renting, leasing, or letting  
7 of hotel rooms within the City of Chicago, excluding, however,  
8 from gross rental receipts the proceeds of renting, leasing, or  
9 letting to permanent residents of a hotel, as defined in that  
10 Act. Gross rental receipts shall not include proceeds from the  
11 renting, leasing, or letting of hotel rooms used or paid for by  
12 representatives of an organization chartered by the United  
13 States Congress to provide disaster relief if the room or rooms  
14 are used for official purposes of the organization. Gross  
15 rental receipts shall not include charges that are added on  
16 account of the liability arising from any tax imposed by the  
17 State or any governmental agency on the occupation of renting,  
18 leasing, or letting rooms in a hotel.

19 The tax imposed by the Authority under this subsection and  
20 all civil penalties that may be assessed as an incident to that  
21 tax shall be collected and enforced by the Illinois Department  
22 of Revenue. The certificate of registration that is issued by  
23 the Department to a lessor under the Hotel Operators'  
24 Occupation Tax Act shall permit that registrant to engage in a  
25 business that is taxable under any ordinance enacted under this  
26 subsection without registering separately with the Department

1 under that ordinance or under this subsection. The Department  
2 shall have full power to administer and enforce this  
3 subsection, to collect all taxes and penalties due under this  
4 subsection, to dispose of taxes and penalties so collected in  
5 the manner provided in this subsection, and to determine all  
6 rights to credit memoranda arising on account of the erroneous  
7 payment of tax or penalty under this subsection. In the  
8 administration of and compliance with this subsection, the  
9 Department and persons who are subject to this subsection shall  
10 have the same rights, remedies, privileges, immunities,  
11 powers, and duties, shall be subject to the same conditions,  
12 restrictions, limitations, penalties, and definitions of  
13 terms, and shall employ the same modes of procedure as are  
14 prescribed in the Hotel Operators' Occupation Tax Act (except  
15 where that Act is inconsistent with this subsection), as fully  
16 as if the provisions contained in the Hotel Operators'  
17 Occupation Tax Act were set out in this subsection.

18 Whenever the Department determines that a refund should be  
19 made under this subsection to a claimant instead of issuing a  
20 credit memorandum, the Department shall notify the State  
21 Comptroller, who shall cause a warrant to be drawn for the  
22 amount specified and to the person named in the notification  
23 from the Department. The refund shall be paid by the State  
24 Treasurer out of the Metropolitan Pier and Exposition Authority  
25 trust fund held by the State Treasurer as trustee for the  
26 Authority.

1           Persons subject to any tax imposed under the authority  
2 granted in this subsection may reimburse themselves for their  
3 tax liability for that tax by separately stating that tax as an  
4 additional charge, which charge may be stated in combination,  
5 in a single amount, with State taxes imposed under the Hotel  
6 Operators' Occupation Tax Act, the municipal tax imposed under  
7 Section 8-3-13 of the Illinois Municipal Code, and the tax  
8 imposed under Section 19 of the Illinois Sports Facilities  
9 Authority Act.

10           The person filing the return shall, at the time of filing  
11 the return, pay to the Department the amount of tax, less a  
12 discount of 2.1% or \$25 per calendar year, whichever is  
13 greater, which is allowed to reimburse the operator for the  
14 expenses incurred in keeping records, preparing and filing  
15 returns, remitting the tax, and supplying data to the  
16 Department on request.

17           The Department shall forthwith pay over to the State  
18 Treasurer, ex officio, as trustee for the Authority, all taxes  
19 and penalties collected under this subsection for deposit into  
20 a trust fund held outside the State Treasury. On or before the  
21 25th day of each calendar month, the Department shall certify  
22 to the Comptroller the amounts to be paid under subsection (g)  
23 of this Section, which shall be the amounts (not including  
24 credit memoranda) collected under this subsection during the  
25 second preceding calendar month by the Department, less any  
26 amounts determined by the Department to be necessary for

1 payment of refunds. Within 10 days after receipt by the  
2 Comptroller of the Department's certification, the Comptroller  
3 shall cause the orders to be drawn for such amounts, and the  
4 Treasurer shall administer those amounts as required in  
5 subsection (g).

6 A certified copy of any ordinance imposing or discontinuing  
7 a tax under this subsection or effecting a change in the rate  
8 of that tax shall be filed with the Illinois Department of  
9 Revenue, whereupon the Department shall proceed to administer  
10 and enforce this subsection on behalf of the Authority as of  
11 the first day of the third calendar month following the date of  
12 filing.

13 (d) By ordinance the Authority shall, as soon as  
14 practicable after the effective date of this amendatory Act of  
15 1991, impose a tax upon all persons engaged in the business of  
16 renting automobiles in the metropolitan area at the rate of 6%  
17 of the gross receipts from that business, except that no tax  
18 shall be imposed on the business of renting automobiles for use  
19 as taxicabs or in livery service. The tax imposed under this  
20 subsection and all civil penalties that may be assessed as an  
21 incident to that tax shall be collected and enforced by the  
22 Illinois Department of Revenue. The certificate of  
23 registration issued by the Department to a retailer under the  
24 Retailers' Occupation Tax Act or under the Automobile Renting  
25 Occupation and Use Tax Act shall permit that person to engage  
26 in a business that is taxable under any ordinance enacted under

1 this subsection without registering separately with the  
2 Department under that ordinance or under this subsection. The  
3 Department shall have full power to administer and enforce this  
4 subsection, to collect all taxes and penalties due under this  
5 subsection, to dispose of taxes and penalties so collected in  
6 the manner provided in this subsection, and to determine all  
7 rights to credit memoranda arising on account of the erroneous  
8 payment of tax or penalty under this subsection. In the  
9 administration of and compliance with this subsection, the  
10 Department and persons who are subject to this subsection shall  
11 have the same rights, remedies, privileges, immunities,  
12 powers, and duties, be subject to the same conditions,  
13 restrictions, limitations, penalties, and definitions of  
14 terms, and employ the same modes of procedure as are prescribed  
15 in Sections 2 and 3 (in respect to all provisions of those  
16 Sections other than the State rate of tax; and in respect to  
17 the provisions of the Retailers' Occupation Tax Act referred to  
18 in those Sections, except as to the disposition of taxes and  
19 penalties collected, except for the provision allowing  
20 retailers a deduction from the tax to cover certain costs, and  
21 except that credit memoranda issued under this subsection may  
22 not be used to discharge any State tax liability) of the  
23 Automobile Renting Occupation and Use Tax Act, as fully as if  
24 provisions contained in those Sections of that Act were set  
25 forth in this subsection.

26 Persons subject to any tax imposed under the authority

1 granted in this subsection may reimburse themselves for their  
2 tax liability under this subsection by separately stating that  
3 tax as an additional charge, which charge may be stated in  
4 combination, in a single amount, with State tax that sellers  
5 are required to collect under the Automobile Renting Occupation  
6 and Use Tax Act, pursuant to bracket schedules as the  
7 Department may prescribe.

8 Whenever the Department determines that a refund should be  
9 made under this subsection to a claimant instead of issuing a  
10 credit memorandum, the Department shall notify the State  
11 Comptroller, who shall cause a warrant to be drawn for the  
12 amount specified and to the person named in the notification  
13 from the Department. The refund shall be paid by the State  
14 Treasurer out of the Metropolitan Pier and Exposition Authority  
15 trust fund held by the State Treasurer as trustee for the  
16 Authority.

17 The Department shall forthwith pay over to the State  
18 Treasurer, ex officio, as trustee, all taxes and penalties  
19 collected under this subsection for deposit into a trust fund  
20 held outside the State Treasury. On or before the 25th day of  
21 each calendar month, the Department shall certify to the  
22 Comptroller the amounts to be paid under subsection (g) of this  
23 Section (not including credit memoranda) collected under this  
24 subsection during the second preceding calendar month by the  
25 Department, less any amount determined by the Department to be  
26 necessary for payment of refunds. Within 10 days after receipt

1 by the Comptroller of the Department's certification, the  
2 Comptroller shall cause the orders to be drawn for such  
3 amounts, and the Treasurer shall administer those amounts as  
4 required in subsection (g).

5 Nothing in this subsection authorizes the Authority to  
6 impose a tax upon the privilege of engaging in any business  
7 that under the Constitution of the United States may not be  
8 made the subject of taxation by this State.

9 A certified copy of any ordinance imposing or discontinuing  
10 a tax under this subsection or effecting a change in the rate  
11 of that tax shall be filed with the Illinois Department of  
12 Revenue, whereupon the Department shall proceed to administer  
13 and enforce this subsection on behalf of the Authority as of  
14 the first day of the third calendar month following the date of  
15 filing.

16 (e) By ordinance the Authority shall, as soon as  
17 practicable after the effective date of this amendatory Act of  
18 1991, impose a tax upon the privilege of using in the  
19 metropolitan area an automobile that is rented from a rentor  
20 outside Illinois and is titled or registered with an agency of  
21 this State's government at a rate of 6% of the rental price of  
22 that automobile, except that no tax shall be imposed on the  
23 privilege of using automobiles rented for use as taxicabs or in  
24 livery service. The tax shall be collected from persons whose  
25 Illinois address for titling or registration purposes is given  
26 as being in the metropolitan area. The tax shall be collected

1 by the Department of Revenue for the Authority. The tax must be  
2 paid to the State or an exemption determination must be  
3 obtained from the Department of Revenue before the title or  
4 certificate of registration for the property may be issued. The  
5 tax or proof of exemption may be transmitted to the Department  
6 by way of the State agency with which or State officer with  
7 whom the tangible personal property must be titled or  
8 registered if the Department and that agency or State officer  
9 determine that this procedure will expedite the processing of  
10 applications for title or registration.

11 The Department shall have full power to administer and  
12 enforce this subsection, to collect all taxes, penalties, and  
13 interest due under this subsection, to dispose of taxes,  
14 penalties, and interest so collected in the manner provided in  
15 this subsection, and to determine all rights to credit  
16 memoranda or refunds arising on account of the erroneous  
17 payment of tax, penalty, or interest under this subsection. In  
18 the administration of and compliance with this subsection, the  
19 Department and persons who are subject to this subsection shall  
20 have the same rights, remedies, privileges, immunities,  
21 powers, and duties, be subject to the same conditions,  
22 restrictions, limitations, penalties, and definitions of  
23 terms, and employ the same modes of procedure as are prescribed  
24 in Sections 2 and 4 (except provisions pertaining to the State  
25 rate of tax; and in respect to the provisions of the Use Tax  
26 Act referred to in that Section, except provisions concerning

1 collection or refunding of the tax by retailers, except the  
2 provisions of Section 19 pertaining to claims by retailers,  
3 except the last paragraph concerning refunds, and except that  
4 credit memoranda issued under this subsection may not be used  
5 to discharge any State tax liability) of the Automobile Renting  
6 Occupation and Use Tax Act, as fully as if provisions contained  
7 in those Sections of that Act were set forth in this  
8 subsection.

9 Whenever the Department determines that a refund should be  
10 made under this subsection to a claimant instead of issuing a  
11 credit memorandum, the Department shall notify the State  
12 Comptroller, who shall cause a warrant to be drawn for the  
13 amount specified and to the person named in the notification  
14 from the Department. The refund shall be paid by the State  
15 Treasurer out of the Metropolitan Pier and Exposition Authority  
16 trust fund held by the State Treasurer as trustee for the  
17 Authority.

18 The Department shall forthwith pay over to the State  
19 Treasurer, ex officio, as trustee, all taxes, penalties, and  
20 interest collected under this subsection for deposit into a  
21 trust fund held outside the State Treasury. On or before the  
22 25th day of each calendar month, the Department shall certify  
23 to the State Comptroller the amounts to be paid under  
24 subsection (g) of this Section, which shall be the amounts (not  
25 including credit memoranda) collected under this subsection  
26 during the second preceding calendar month by the Department,

1 less any amounts determined by the Department to be necessary  
2 for payment of refunds. Within 10 days after receipt by the  
3 State Comptroller of the Department's certification, the  
4 Comptroller shall cause the orders to be drawn for such  
5 amounts, and the Treasurer shall administer those amounts as  
6 required in subsection (g).

7 A certified copy of any ordinance imposing or discontinuing  
8 a tax or effecting a change in the rate of that tax shall be  
9 filed with the Illinois Department of Revenue, whereupon the  
10 Department shall proceed to administer and enforce this  
11 subsection on behalf of the Authority as of the first day of  
12 the third calendar month following the date of filing.

13 (f) By ordinance the Authority shall, as soon as  
14 practicable after the effective date of this amendatory Act of  
15 1991, impose an occupation tax on all persons, other than a  
16 governmental agency, engaged in the business of providing  
17 ground transportation for hire to passengers in the  
18 metropolitan area at a rate of (i) \$4 per taxi or livery  
19 vehicle departure with passengers for hire from commercial  
20 service airports in the metropolitan area, (ii) for each  
21 departure with passengers for hire from a commercial service  
22 airport in the metropolitan area in a bus or van operated by a  
23 person other than a person described in item (iii): \$18 per bus  
24 or van with a capacity of 1-12 passengers, \$36 per bus or van  
25 with a capacity of 13-24 passengers, and \$54 per bus or van  
26 with a capacity of over 24 passengers, and (iii) for each

1 departure with passengers for hire from a commercial service  
2 airport in the metropolitan area in a bus or van operated by a  
3 person regulated by the Interstate Commerce Commission or  
4 Illinois Commerce Commission, operating scheduled service from  
5 the airport, and charging fares on a per passenger basis: \$2  
6 per passenger for hire in each bus or van. The term "commercial  
7 service airports" means those airports receiving scheduled  
8 passenger service and enplaning more than 100,000 passengers  
9 per year.

10 In the ordinance imposing the tax, the Authority may  
11 provide for the administration and enforcement of the tax and  
12 the collection of the tax from persons subject to the tax as  
13 the Authority determines to be necessary or practicable for the  
14 effective administration of the tax. The Authority may enter  
15 into agreements as it deems appropriate with any governmental  
16 agency providing for that agency to act as the Authority's  
17 agent to collect the tax.

18 In the ordinance imposing the tax, the Authority may  
19 designate a method or methods for persons subject to the tax to  
20 reimburse themselves for the tax liability arising under the  
21 ordinance (i) by separately stating the full amount of the tax  
22 liability as an additional charge to passengers departing the  
23 airports, (ii) by separately stating one-half of the tax  
24 liability as an additional charge to both passengers departing  
25 from and to passengers arriving at the airports, or (iii) by  
26 some other method determined by the Authority.

1 All taxes, penalties, and interest collected under any  
2 ordinance adopted under this subsection, less any amounts  
3 determined to be necessary for the payment of refunds and less  
4 the taxes, penalties, and interest attributable to any increase  
5 in the rate of tax authorized by Public Act 96-898 ~~this~~  
6 ~~amendatory Act of the 96th General Assembly~~, shall be paid  
7 forthwith to the State Treasurer, ex officio, for deposit into  
8 a trust fund held outside the State Treasury and shall be  
9 administered by the State Treasurer as provided in subsection  
10 (g) of this Section. All taxes, penalties, and interest  
11 attributable to any increase in the rate of tax authorized by  
12 Public Act 96-898 ~~this amendatory Act of the 96th General~~  
13 ~~Assembly~~ shall be paid by the State Treasurer as follows: 25%  
14 for deposit into the Convention Center Support Fund, to be used  
15 by the Village of Rosemont for the repair, maintenance, and  
16 improvement of the Donald E. Stephens Convention Center and for  
17 debt service on debt instruments issued for those purposes by  
18 the village and 75% to the Authority to be used for grants to  
19 an organization meeting the qualifications set out in Section  
20 5.6 of this Act, provided the Metropolitan Pier and Exposition  
21 Authority has entered into a marketing agreement with such an  
22 organization.

23 (g) Amounts deposited from the proceeds of taxes imposed by  
24 the Authority under subsections (b), (c), (d), (e), and (f) of  
25 this Section and amounts deposited under Section 19 of the  
26 Illinois Sports Facilities Authority Act shall be held in a

1 trust fund outside the State Treasury and shall be administered  
2 by the Treasurer as follows:

3 (1) An amount necessary for the payment of refunds with  
4 respect to those taxes shall be retained in the trust fund  
5 and used for those payments.

6 (2) On July 20 and on the 20th of each month  
7 thereafter, provided that the amount requested in the  
8 annual certificate of the Chairman of the Authority filed  
9 under Section 8.25f of the State Finance Act has been  
10 appropriated for payment to the Authority, 1/8 of the local  
11 tax transfer amount, together with any cumulative  
12 deficiencies in the amounts transferred into the McCormick  
13 Place Expansion Project Fund under this subparagraph (2)  
14 during the fiscal year for which the certificate has been  
15 filed, shall be transferred from the trust fund into the  
16 McCormick Place Expansion Project Fund in the State  
17 treasury until 100% of the local tax transfer amount has  
18 been so transferred. "Local tax transfer amount" shall mean  
19 the amount requested in the annual certificate, minus the  
20 reduction amount. "Reduction amount" shall mean \$41.7  
21 million in fiscal year 2011, \$36.7 million in fiscal year  
22 2012, \$36.7 million in fiscal year 2013, \$36.7 million in  
23 fiscal year 2014, and \$31.7 million in each fiscal year  
24 thereafter until 2032, provided that the reduction amount  
25 shall be reduced by (i) the amount certified by the  
26 Authority to the State Comptroller and State Treasurer

1 under Section 8.25 of the State Finance Act, as amended,  
2 with respect to that fiscal year and (ii) in any fiscal  
3 year in which the amounts deposited in the trust fund under  
4 this Section exceed \$318.3 million, exclusive of amounts  
5 set aside for refunds and for the reserve account, one  
6 dollar for each dollar of the deposits in the trust fund  
7 above \$318.3 million with respect to that year, exclusive  
8 of amounts set aside for refunds and for the reserve  
9 account.

10 (3) On July 20, 2010, the Comptroller shall certify to  
11 the Governor, the Treasurer, and the Chairman of the  
12 Authority the 2010 deficiency amount, which means the  
13 cumulative amount of transfers that were due from the trust  
14 fund to the McCormick Place Expansion Project Fund in  
15 fiscal years 2008, 2009, and 2010 under Section 13(g) of  
16 this Act, as it existed prior to May 27, 2010 (the  
17 effective date of Public Act 96-898) ~~this amendatory Act of~~  
18 ~~the 96th General Assembly~~, but not made. On July 20, 2011  
19 and on July 20 of each year through July 20, 2014, the  
20 Treasurer shall calculate for the previous fiscal year the  
21 surplus revenues in the trust fund and pay that amount to  
22 the Authority. On July 20, 2015 and on July 20 of each year  
23 thereafter, as long as bonds and notes issued under Section  
24 13.2 or bonds and notes issued to refund those bonds and  
25 notes are outstanding, the Treasurer shall calculate for  
26 the previous fiscal year the surplus revenues in the trust

1 fund and pay one-half of that amount to the State Treasurer  
2 for deposit into the General Revenue Fund until the 2010  
3 deficiency amount has been paid and shall pay the balance  
4 of the surplus revenues to the Authority. "Surplus  
5 revenues" means the amounts remaining in the trust fund on  
6 June 30 of the previous fiscal year (A) after the State  
7 Treasurer has set aside in the trust fund (i) amounts  
8 retained for refunds under subparagraph (1) and (ii) any  
9 amounts necessary to meet the reserve account amount and  
10 (B) after the State Treasurer has transferred from the  
11 trust fund to the General Revenue Fund 100% of any  
12 post-2010 deficiency amount. "Reserve account amount"  
13 means \$15 million in fiscal year 2011 and \$30 million in  
14 each fiscal year thereafter. The reserve account amount  
15 shall be set aside in the trust fund and used as a reserve  
16 to be transferred to the McCormick Place Expansion Project  
17 Fund in the event the proceeds of taxes imposed under this  
18 Section 13 are not sufficient to fund the transfer required  
19 in subparagraph (2). "Post-2010 deficiency amount" means  
20 any deficiency in transfers from the trust fund to the  
21 McCormick Place Expansion Project Fund with respect to  
22 fiscal years 2011 and thereafter. It is the intention of  
23 this subparagraph (3) that no surplus revenues shall be  
24 paid to the Authority with respect to any year in which a  
25 post-2010 deficiency amount has not been satisfied by the  
26 Authority.

1 Moneys received by the Authority as surplus revenues may be  
2 used (i) for the purposes of paying debt service on the bonds  
3 and notes issued by the Authority, including early redemption  
4 of those bonds or notes, (ii) for the purposes of repair,  
5 replacement, and improvement of the grounds, buildings, and  
6 facilities of the Authority, and (iii) for the corporate  
7 purposes of the Authority in fiscal years 2011 through 2015 in  
8 an amount not to exceed \$20,000,000 annually or \$80,000,000  
9 total, which amount shall be reduced \$0.75 for each dollar of  
10 the receipts of the Authority in that year from any contract  
11 entered into with respect to naming rights at McCormick Place  
12 under Section 5(m) of this Act. When bonds and notes issued  
13 under Section 13.2, or bonds or notes issued to refund those  
14 bonds and notes, are no longer outstanding, the balance in the  
15 trust fund shall be paid to the Authority.

16 (h) The ordinances imposing the taxes authorized by this  
17 Section shall be repealed when bonds and notes issued under  
18 Section 13.2 or bonds and notes issued to refund those bonds  
19 and notes are no longer outstanding.

20 (Source: P.A. 96-898, eff. 5-27-10; 96-939, eff. 6-24-10;  
21 revised 9-16-10.)

22 Section 99. Effective date. This Act takes effect upon  
23 becoming law.